

tic be sold, the same may be redeemed upon like terms within one year after such disability is removed, or at any time before the expiration of such time. All deeds of conveyance made and executed by the corporate authorities of the town of St. Cloud of any lot or lots, pieces or parcels of land in the town of St. Cloud according to a survey and plat of said town, made by John L. Wilson, and recorded in the office of the register of deeds of Stearns county, Minnesota, and also all deeds of conveyance made and executed by the corporate authorities of said town of any lot or lots, pieces or parcels of land in the town of St. Cloud city, according to a survey and plat of said town made by T. A. Curtis and on record in the office of the register of deeds of said Stearns county, Minnesota, and which said lots, pieces or parcels of land have been held in trust for the use and benefit of the occupants of said towns are hereby legalized, and shall be good and valid to all intents and purposes.

All deeds and conveyances made and executed by certain individuals are hereby legalized

SEC. 2. This act shall take effect and be in force from and after its passage.

Approved March 4, 1864.

CHAPTER XCI.

An Act relating to taxes in the county of Sibley for the year one thousand eight hundred and sixty-three.

- SECTION 1. Board of Commissioners authorized and empowered to cause an assessment to be made—when.
2. When Board of Commissioners to meet—for what purpose.
 3. Duty of County Auditor.
 4. When act to take effect.

Be it enacted by the Legislature of the State of Minnesota :

SECTION 1. The board of commissioners of Sibley

Authorized to levy
a tax--when

county are hereby authorized and empowered to order and cause an assessment to be made by the qualified assessors of the several townships of said county of Sibley on or before the first day of February, A. D. one thousand eight hundred and sixty-four of all the property, real and personal, in said county, at which time it is made the duty of the several assessors of said county of Sibley to make return of the assessments of their respective townships to the county auditors.

When board to
meet--for what
purpose

SEC. 2. It shall be the duty of the board of commissioners of the county of Sibley aforesaid, to meet at the office of the county auditor on the first day of February, A. D. one thousand eight hundred and sixty-four and compare and equalize the several assessment rolls as returned by the several township assessors in pursuance of section one of this act, and the equalization of the assessments made by the county board in pursuance thereof, shall be final for the year one thousand eight hundred and sixty-three.

Duty of county
auditor

SEC. 3. As soon as the assessments shall have been equalized as herein provided, it shall be the duty of the county auditor immediately to make out the proper duplicates and extend on the same the several amounts of taxes provided for by law for the year one thousand eight hundred and sixty-three, for State, county, town, school and all other purposes, as certified to by the proper officers, and deliver the same to the county treasurer, whose duty it shall be to proceed immediately to collect the taxes as charged on said duplicates, and it is further made the duty of the county treasurer and county auditor to make returns and advertise for sale the lands and real property charged with the delinquent taxes under the provisions of this act, at the same time and in the same manner as provided for in the general tax law and to do and perform all other things not herein specified as provided for by the existing law of the State.

SEC. 4. This act shall take effect and be in force immediately.

Approved January 13, 1864.